

**THIS RULE HAS BEEN REPEALED EFFECTIVE AUGUST 29, 2003 AND
IS NO LONGER IN EFFECT**

WAC 458-17-105 SHIPS AND VESSELS--DEFINITIONS.

For the purposes of WAC 458-17-105 through 458-17-120:

(1) "Apportionable vessel" means a ship or vessel, other than one operated by a steamboat company as defined in RCW 84.12.200, which is:

- (a) Engaged in interstate commerce;
- (b) Engaged in foreign commerce; and/or
- (c) Engaged exclusively in fishing, tendering, harvesting, and/or processing seafood products on the high seas or waters under the jurisdiction of other states.

(2) "Interstate commerce" means a ship or vessel that is engaged in transporting persons or property from one state or territory of the United States to another.

(3) "Foreign commerce" means a ship or vessel that is engaged in transporting persons or property between a state or territory of the United States and a foreign country.

(4) "Limits of the state" shall mean the normal boundaries of the state of Washington abutting Canada, Oregon, and Idaho and three miles to the west of Washington's coast line.

(5) "State levy" means that portion of the property tax that is levied by the state for state purposes. The levy rate is that rate determined locally.

(6) "Exclusively" means for no other purpose.

(7) "Alteration" means to change, make different or modify.

(8) "Repair" means to mend, remedy, renovate, or restore to a sound or good state after decay, dilapidation, or partial destruction.

[Statutory Authority: RCW 82.01.060(2). 86-21-003 (Order PT 86-5), §458-17-105, filed 10/2/86.]

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WAC 458-17-110 SHIPS AND VESSELS--SUBJECT TO PROPERTY
TAXATION.

Ships and vessels which are not subject to the excise tax imposed by chapter 82.49 RCW are either subject to the state property tax levy or are completely exempt from both the property tax and the excise tax. This rule, however,

covers only those ships and vessels subject to the property tax and not those subject to the excise tax.

(1) Pursuant to RCW 84.36.080, all ships and vessels which are (a) used exclusively for commercial fishing purposes or (b) primarily engaged in commerce and which also have or are required to have a valid marine document as a vessel of the United States, are exempt from all property taxes except those levied for any state purpose. Accordingly, such ships and vessels are subject to assessment by the department of revenue.

(2) However, this requirement to pay the state portion of the property tax does not apply to ships and vessels listed in the state or federal register of historical places. Such historic ships and vessels are completely exempt from property taxation.

(3) Also, all ships and vessels which are not within the scope of subsection (1) of this section are completely exempt from property taxation. See RCW 84.36.090.

[Statutory Authority: RCW 82.01.060(2). 86-21-003 (Order PT 86-5), § 458-17-110, filed 10/2/86.]

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WAC 458-17-115 SHIPS AND VESSELS--LISTING.

Pursuant to section 3, chapter 229, Laws of 1986, every individual, corporation, association, partnership, trust, and estate shall list with the department of revenue all ships and vessels which are subject to their ownership, possession or control and which are subject to property taxation in accordance with WAC 458-17-110, and such listing shall be subject to the same requirements, penalties and liens provided in chapters 84.40 and 84.60 RCW for all other personal property in the same manner as provided therein.

[Statutory Authority: RCW 82.01.060(2). 86-21-003 (Order PT 86-5), §458-17-115, filed 10/2/86.]

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WAC 458-17-120 SHIPS AND VESSELS--APPORTIONMENT OF
VALUE.

(1) Apportioned vessels which are subject to assessment by the department of revenue under WAC 458-17-110 shall have their value apportioned to the state of Washington in accordance with the following:

(a) The value of each apportionable vessel shall be apportioned to this state based on the number of days or fractions of days that the vessel is within the limits of this state during the calendar year preceding the calendar year in which the vessel is to be listed: PROVIDED, That if the total number of days the vessel is within the limits of the state does not exceed one hundred twenty days for the preceding calendar year, no value shall be apportioned to this state.

(b) Days during which an apportionable vessel is in the state exclusively for one or more of the following purposes shall not be considered as days within this state, if the length of time is reasonable for the purpose of:

(i) Undergoing repair or alteration;

(ii) Taking on or discharging cargo, passengers or supplies; and/or

(iii) Serving as a tug for a vessel under (i) or (ii) of this subsection.

(c) Any ship or vessel engaging in any other activity or use or merely being moored, will not be considered as being within the state exclusively for (b)(i), (ii), or (iii) of this subsection.

(2) Ships and vessels that do not meet the definition of "apportionable vessel" and is not operated by a steamboat company as defined in RCW 84.12.200, shall have their value apportioned to this state based on the number of days or fractions of days that the vessel is within the limits of this state during the calendar year preceding the calendar year in which the vessel is to be listed.

(3) Days during which any ship or vessel leaves this state only while navigating the high seas in order to travel between points in this state shall be considered as days within this state.

(4) Ships and vessels shall be subject to property taxation in accordance with these rules even though they are not within the state on January 1 of the year in which the vessel is to be listed.

[Statutory Authority: RCW 82.01.060(2). 86-21-003 (Order PT 86-5), §458-17-120, filed 10/2/86.]